

SUPPLEMENTARY INSTRUCTIONS FOR NEW JERSEY COUNTIES 2015 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In reporting data for all funds of the general government, please include the following fiscal activities:

- Boards of health
- County bridge commissions (single county)
- County food distribution authorities
- County improvement authorities
- County mosquito extermination commissions
- County park commissions
- County pollution control financing authorities
- County utilities authorities (serving one government)
- Housing authorities (county)
- Joint agreement for planning and land use control
- Joint flood control commissions
- Joint meetings (non-utility services)
- Parking authorities
- Sewerage authorities (serving one county)
- Shade tree commissions
- Solid waste management districts

SPECIAL NOTES

THIS COUNTY WELFARE BOARD AND OTHER WELFARE EXPENDITURES FISCAL ACTIVITIES

Include

- State's share of recoveries (*report in PART 3, question 8, item P., code L79*)
- Payments to the State Board of Child Welfare by the Board of Freeholders (*report in PART 3, question 8, item P., code L79*)
- Payments to the State Commission for the Blind by the Board of Freeholders (*report in PART 3, question 8, item P., code L79*)

Exclude

- Appropriations from the County Board of Freeholders
- County appropriations to the welfare board
- Cost of food involved with Food Stamp Program - Report administrative costs only

PAYMENTS TO STATE FOR INSTITUTIONAL CARE

Include

- Payments to the State for care of county patients in state mental hospitals, tuberculosis sanitariums, etc. (*report in PART 3, question 8, item I., code L36*)

CAPITAL IMPROVEMENT FUNDS

Include

- Expenditures for county improvements from the General Capital Improvement Fund and other funds (*report in PART 3, question 9, under capital outlays at the appropriate item*)

PART 2 - REVENUES

3. A. Property taxes (code T01)

Include

- Amount to be raised by taxation

3. B. Local sales taxes

8. Other sales Tax (code T19)

Include

- Amounts collected as tourism tax (Cape May County only)

3. E. Other taxes

2. Documentary and stock transfer tax (code T51)

Include

- County portion of realty transfer fees

4. Intergovernmental revenues

C. Public welfare (including Medicaid) (code C79)

Include

- Social Services Block Grant
- County Welfare Per Capita Cost Limitation Act

N. All other (code C89)

Include

- Special services for aging
- Housing of state prisoners in county jails

PART 3 – EXPENDITURES

9. Direct expenditures by purpose and type

C. Financial Administration (code E23)

Include

- Information technology expenses

M. Judicial and Legal (code E25)

Include

- Child support enforcement expenses
- County adjuster expenses
- County surrogate expenses